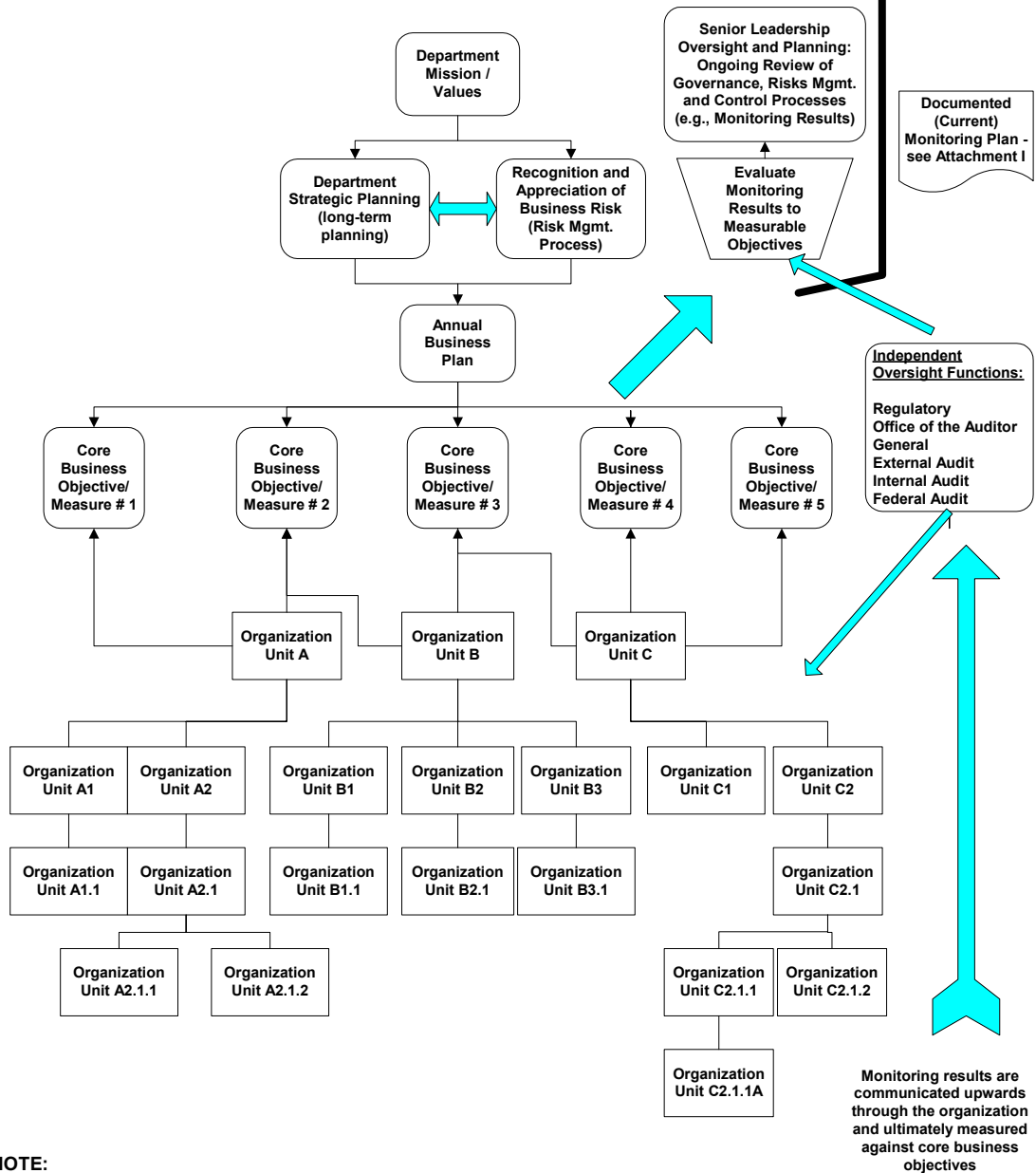


## Departmental Approach to "Segmenting" the Evaluation and Monitoring the Internal Controls Structure



### NOTE:

Organizational units document their activity internal control structure (ICS), conduct period self-evaluation of the ICS, and communicate results of key monitoring indicators upwards through the organization. Departments may document the ICS and evaluation results using COSO based tools issued by OFM. Activity Level Internal Control Summaries (see Attachment II) are kept current and referenced in the department's overall monitoring plan.